**Illinois**

1. **Is penalty abatement available?**
   1. Yes
2. **What is the statute/law that authorizes the state to abate penalties.**
   1. [2520/4. Department responsibilities](Statute%2025204%20Department%20responsibilities.rtf)
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?** 
   1. [Pub-103](Pub-103.pdf) Penalties and Interest for Illinois Taxes
4. **Is there a specific form that must be filed to request abatement, or does the taxpayer just submit written statement. What needs to be included in the statement if the state does not have a form?**
   1. No specific form. Written request including reasonable cause for waiver, supporting documentation, and a copy of Notice or Letter received if available. Also attach POA.
5. **Where and how are the requests submitted?  Can they be made orally over the phone through an authorized POA? Must the submissions be mailed, or can they be faxed?** 
   1. [IL-2848](IL-2848%20POA.pdf) Power of Attorney
   2. Mail to:
      1. Illinois Department of Revenue
      2. PO Box 19084
      3. Springfield, IL 62794-9084
   3. For questions, call 800-732-8866